

State of New Jersey Local Government Services

		-			
Year:	2019	Municipal User	Friendly B	udget	
MUNICIPALITY:	0718 Roseland Borough -	County of Essex		•	Adopted
Municode:	0718		Filename:	0718_fba_2019.	xlsm
1		WWW.ROSELANDNJ.ORG			
	Phone Number:		973-403-6884		
	Mailing Address:		140 Eagle Rock Ave	enue	
Email the UFB if no	t using Outlook	Municipality:	Roseland	State: NJ Zi	p: 07068
	Mayor				·
First Name	Middle Name	Last Name	Term Expires	Business Email	
James	R.	Spango	12/31/2022	jspango@roselandnj.org	
	Chief Administr	ative Officer	_		
Maureen		Chumacas		mchumacas@roselandnj.o	rg
	Chief Financial	Officer	<u>.</u>		
Maureen		Chumacas		mchumacas@roselandnj	.org
	Municipal Clerk		_		
Jock	H.	Watkins		jwatkins@roselandnj.org	
	Registered Mun	icipal Accountant			
-	Governing Body	Members		•	
First Name	Middle Name	Last Name	Term Expires	Business Email	
Jean		Perrotti	12/31/2019	jperrotti@roselandnj.org	
Eileen		Fishman	12/31/2021	efishman@roselandnj.org	
Christopher		Bardi	12/31/2020	cbardi@roselandnj.org	
David	В.	Jacobs	12/31/2019	djacobs@roselandnj.org	
Roger		Freda	12/31/2021	rfreda@roselandnj.org	
Michele		Tolli	12/31/2020	mtolli@roselandnj.org	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	rty Tax Levies - ALL	entities levying propert	ty taxes		Current Year 2019 Bud	<u>lget</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.592	\$9,895,971.11	26.28%	\$2,762.15	Municipal Purpose Tax	ACTUAL	\$9,960,290.90
Municipal Library	0.035	\$590,559.88	1.57%	\$163.30	Municipal Library	ACTUAL	\$598,329.00
Municipal Open Space	0.020	\$334,285.28	0.89%	\$93.32	Municipal Open Space	ACTUAL	\$334,632.20
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.517	\$8,635,805.00	22.93%	\$2,412.22	Local School District	ESTIMATED	\$8,635,805.00
Regional School District	0.576	\$9,618,091.00	25.54%	\$2,687.50	Regional School District	ESTIMATED	\$9,618,091.00
County Purposes	0.498	\$8,323,824.29	22.10%	\$2,323.57	County Purposes	ESTIMATED	\$8,323,824.29
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$260,384.11	0.69%	\$74.65	County Open Space	ESTIMATED	\$260,384.1
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.254	\$37,658,920.67	100.00%	\$10,516.71	Total ESTIMATED amount to be raised by tax	res	\$37,731,356.56
Total Taxable Valuation as of	October 1, 2018	\$1,673,161,300.00			Revenue Anticipated, Excluding Tax Levy		4,384,165.04
(To be used to calculate the current year tax rat	te)				Budget Appropriations, before Reserve for Uno	collected Taxes	14,282,486.20
Current Year Average Residential Ass	sessment	\$466,580.00			Total Non-Municipal Tax Levy		\$27,172,736.66
-	=				Amount to be Raised by Taxes - Before RUT		\$37,071,057.82
	Prior Y	ear to Current Year C	omparison		Reserve for Uncollected Taxes (RUT)		\$660,298.74
					Total Amount to be Raised by Taxes		\$37,731,356.56
	Composicor	- Municipal Purposes	Tor Data		<u> </u>		
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT	<u> </u>	98.25%
	0.592	0.595	0.51%		If % used exceeds the actual collection % then		
	Comparison	- Municipal Purposes	Tax Levv		reference the statutory exception used		
					J		
	Drior Voor	Current Voor	(Change (1/)	Change (1/)			
				\$ Change (+/-)	Toy Collections ACTUAL of of Drien Voc	_	
	Prior Year (\$9,895,971.11	Current Year 9 \$9,960,290.90	% Change (+/-) 0.65%	\$ Change (+/-) \$64,319.79	Tax Collections - ACTUAL as of Prior Yea	<u>r</u>	27 201 416 6
	\$9,895,971.11	\$9,960,290.90	0.65%	\$64,319.79	Total Tax Revenue, Collections CY 2018	<u>r</u>	37,381,416.6
	\$9,895,971.11 Comparison - Impact	\$9,960,290.90 on Avg. Residential Ta	0.65% ax Payment (Muni	\$64,319.79 icipal Purposes Onl	Total Tax Revenue, Collections CY 2018 Total Tax Levy, CY 2018	<u>r</u> _	37,732,192.5
	\$9,895,971.11 Comparison - Impact Prior Year	\$9,960,290.90 on Avg. Residential Table Current Year 9	0.65% ax Payment (Muni % Change (+/-)	\$64,319.79 cipal Purposes Onl \$ Change (+/-)	Total Tax Revenue, Collections CY 2018	<u>r</u> _ =	37,732,192.5
	\$9,895,971.11 Comparison - Impact	\$9,960,290.90 on Avg. Residential Ta	0.65% ax Payment (Muni	\$64,319.79 icipal Purposes Onl	Total Tax Revenue, Collections CY 2018 Total Tax Levy, CY 2018 % of Taxes Collected, CY 2018	<u>r</u> - -	37,381,416.6 37,732,192.5 99.07%
	\$9,895,971.11 Comparison - Impact Prior Year	\$9,960,290.90 on Avg. Residential Table Current Year 9	0.65% ax Payment (Muni % Change (+/-)	\$64,319.79 cipal Purposes Onl \$ Change (+/-)	Total Tax Revenue, Collections CY 2018 Total Tax Levy, CY 2018	<u>r</u> _ =	37,732,192.5

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	71.72%	\$854,878.00	\$1,192,000.00	\$2,046,878.00	\$1,519,000.00		\$527,878.00					
08	Local Revenue	349.11%	\$2,759,406.78	\$790,406.22	\$3,549,813.00	\$574,119.00		\$2,975,694.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$837,731.00	\$837,731.00	\$837,731.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$234,443.00	\$234,443.00	\$234,443.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-9.22%	(\$3,524.60)	\$38,216.55	\$34,691.95	\$34,691.95							
08	Other Special Items	-29.87%	(\$411,533.82)	\$1,377,713.91	\$966,180.09	\$966,180.09							
15	Receipts from Delinquent Taxes	-8.34%	(\$19,847.50)	\$237,847.50	\$218,000.00	\$218,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.04%	(\$312,224.82)	\$10,272,515.72	\$9,960,290.90	\$9,960,290.90							
07	Minimum Library Tax	1.32%	\$7,769.12	\$590,559.88	\$598,329.00	\$598,329.00							
54	Open Space Levy Tax	0.10%	\$346.98	\$334,285.28	\$334,632.26		\$334,632.26						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	18.08%	\$2,875,270.14	\$15,905,719.06	\$18,780,989.20	\$14,942,784.94	\$334,632.26	\$3,503,572.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USEK	FRIENDLY BUDGET SEC			IATIONS SU	MIMIAKI (ALL	OPERATING F	UNDS)		· ·				- Ar		- Ar	
FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			4.66%	\$51,159.30	\$1,096,999.00	\$1,148,158.30	\$1,080,398.00			\$67,760.30					
21	Land-Use Administration			-10.23%	(\$14,338.00)	\$140,163.00	\$125,825.00	\$125,825.00								
22	Uniform Construction Code			13.83%	\$7,177.00	\$51,910.00	\$59,087.00	\$59,087.00								
23	Insurance			-9.21%	(\$228,429.00)	\$2,479,408.00	\$2,250,979.00	\$2,250,979.00								
25	Public Safety			1.32%	\$48,700.25	\$3,698,649.97	\$3,747,350.22	\$3,724,484.25	\$22,865.97							
26	Public Works			1.04%	\$28,515.10	\$2,735,093.58	\$2,763,608.68	\$1,779,741.00	\$7,125.98		\$976,741.70					
27	Health and Human Services			0.00%	\$0.00	\$16,510.00	\$16,510.00	\$10,635.00	\$5,875.00							
28	Parks and Recreation			23.97%	\$130,294.00	\$543,680.00	\$673,974.00	\$223,974.00		\$450,000.00						
29	Education (including Library)			1.32%	\$7,769.12	\$590,559.88	\$598,329.00	\$598,329.00								
30	Unclassified			12.77%	\$68,411.00	\$535,750.00	\$604,161.00	\$604,161.00								
31	Utilities and Bulk Purchases			3.32%	\$90,740.00	\$2,731,260.00	\$2,822,000.00	\$521,500.00			\$2,300,500.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			8.28%	\$103,584.35	\$1,251,572.65	\$1,355,157.00	\$1,325,587.00			\$29,570.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			22.96%	\$56,959.50	\$248,029.50	\$304,989.00	\$304,989.00								
43	Court and Public Defender			0.03%	\$48.00	\$174,336.00	\$174,384.00	\$174,384.00								
44	Capital			15.00%	\$30,000.00	\$200,000.00	\$230,000.00	\$200,000.00		\$30,000.00						
45	Debt			6.05%	\$100,692.09	\$1,665,003.91	\$1,765,696.00	\$1,262,546.00		\$426,150.00	\$77,000.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.10%	(\$7,312.22)	\$667,610.96	\$660,298.74	\$660,298.74								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	2.52%	\$473,970.49	\$18,826,536.45	\$19,300,506.94	\$14,906,917.99	\$35,866.95	\$906,150.00	\$3,451,572.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recurs.	Future y.	String	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. Water Sewer Surplus	Amount	Comment/Explanation
X				Water Sewer Surplus	\$785,000.00	
X			X	Reserve to Pay Debt	\$120,180.09	Revenue Anticipated with off setting appropriation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Asses	<u>sments - Taxable Proper</u>	ties (October 1, 2018 Value	<u>e)</u>
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	38	\$5,678,600.00	0.34%
2	Residential	2,062	\$962,087,900.00	57.50%
3A/3B	Farm			0.00%
4A	Commercial	67	\$538,277,200.00	32.17%
4B	Industrial	22	\$89,465,800.00	5.35%
4C	Apartments	2	\$76,017,700.00	4.54%
5A/5B	3 Railroad			0.00%
6A/6B	Business Personal Property	1	\$1,634,100.00	0.10%
	Total	2,192	\$1,673,161,300.00	100.00%
	Average Ratio (%), Assessed to True		93.11%	
	Equalized Valuation, Taxable Proper		\$1,796,972,720.44	
				
	Total # of property tax appeals	filed in 2018	County Tax Board	9.00
			State Tax Court	26.00
	Number of 2018 County Tax Board	decisions appealed to Tax	Court	4.00
				24.00
	Number of pending property tax appo	eals in State Tax Court		31.00
	Number of pending property tax app	eals in State Tax Court		31.00

Property Tax Asses	sments - Exempt Pr	operties (October 1, 2018 Va	<u>ılue)</u>
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$9,421,800.00	15.89%
15B Other Schools			0.00%
15C Public Property	43	\$31,466,180.00	53.08%
15D Church and Charities	13	\$14,312,300.00	24.14%
15E Cemeteries & Graveyards	1	\$100,800.00	0.17%
15F Other Exempt	8	\$3,984,900.00	6.72%
Total	68	\$59,285,980.00	100.00%

Non-Exempt Properties 3.54%

Percentage of Exempt vs.

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
	·	# of	PILOT	_	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2018 Total Tax Rate
G	Commercial/Industrial Exemption				
I	Dwelling Exemption				
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement				
N	Multiple Dwelling Exemption				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Yea	ar's Payments in Li	eu of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILO)	Γ) - Long Term Ta		Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT)) - Long Term Tax	Exemptions	Prior Budget	ear's Payments in Lie	u of Tax (PILOT)	- Long Term Tax E	emptions
Project Name	Type of Project (use drop-down		Accessed Volue	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down		Accessed Volue	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down		Accassed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down	DII OT Billing	Accessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Ivallic	Tor data entry)	TILOT Billing	Assessed value	2016 Total Tax Kate	Ivanic	ioi data citty)	TILOT Billing	Assessed value	2018 Total Tax Rate	rvaine	for data end y)	TILOT Billing	Assessed value	2018 Total Tax Rate	rvanie	ioi data entry)	TILOT Billing	Assessed value	2016 Total Tax Rate
												1							
Total Long Term Exemptions -		0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemption	ns - GRAND TOTAL	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	72,226.30	\$22,779.00		\$442.50	\$47,213.10	\$1,791.70
Supervisory Staff (Department Heads & Managers)	5.00		710,941.53	\$489,018.28		\$63,018.00	\$90,313.25	\$68,592.00
Police Officers (Including Superior Officers)	25.00		4,438,161.21	\$2,863,162.36	\$120,000.00	\$877,618.50	\$458,421.35	\$118,959.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	0.00	1,079,362.82	\$604,811.00	\$84,170.00	\$78,924.00	\$179,765.00	\$131,692.82
All Other Non-Union Employees not listed above	11.00	10.00	839,480.04	\$576,337.00		\$53,054.00	\$151,142.00	\$58,947.04
Totals	52.00	17.00	7,140,171.90	\$4,556,107.64	\$204,170.00	\$1,073,057.00	\$926,854.70	\$379,982.56

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	G	Current Year		D. 17 // 0		
	Current Year # of	Annual Cost	T 4 1 C 4	Prior Year # of	Prior Year Annual	T 4 1 D * 37
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,560.00	\$115,600.00	7.00	\$10,953.00	\$76,671.00
Parent & Child	4.00	\$20,691.00	\$82,764.00	5.00	\$20,089.00	\$100,445.00
Employee & Spouse (or Partner)	7.00	\$23,119.00	\$161,833.00	8.00	\$22,446.00	\$179,568.00
Family	24.00	\$32,251.00	\$774,024.00	25.00	\$31,266.00	\$781,650.00
Employee Cost Sharing Contribution (enter as negative -)			(\$296,262.00)			(\$302,497.00)
Subtotal	45.00		\$837,959.00	45.00		\$835,837.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$23,119.00	\$46,238.00	2	\$22,446.00	\$44,892.00
Family			\$0.00	1	\$31,266.00	\$31,266.00
Employee Cost Sharing Contribution (enter as negative -)			-1621			(\$1,724.97)
Subtotal	2.00		\$44,617.00	3.00		\$74,433.03
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$6,300.00	\$63,000.00	10	\$8,068.00	\$80,680.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	19	\$14,697.00	\$279,243.00	19	\$19,236.00	\$365,484.00
Family	11	\$25,304.00	\$278,344.00	11	\$40,397.00	\$444,367.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	40.00		\$620,587.00	40.00		\$890,531.00
GRAND TOTAL	87.00		\$1,503,163.00	88.00		\$1,800,801.03

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)? Is prescription drug coverage provided by the SHBP (Yes or No)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of		(cneck app					
	Accumulated	Dollar Value of Compensated	Labor	Local	Individual Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
Business Administrator/Chief Financial Officer	189.00			х				
Borough Clerk	0.00	\$0.00		х				
Recreation Director	395.00	\$15,000.00		х				
Superintendent of Publci Works	77.00			х				
Chief of Police	69.00	\$15,000.00			Х			
FOB 184 Superior Officers	983.00	\$175,000.00	х					
FOP 184 Patrol Officers	1718.00	\$274,163.00	х					
Teamsters	218.00		Х					
OPEIU	402.00	\$0.00	Х					
Non-Union	447.00	\$63,101.00		х				
*Requirement 25 Years in pension 10 with Borough								
capped at \$25,000.0. In 2017 1 officicer meets criteira								
**Requirement 25 Years in Pension 10 with Borough								
capped at 60/30 days or \$25,000.00. Currently thter are no								
Officers that meet the criteria								
***Gross days for Non-Union and OPEIU are capped as of								
12-31-2016. Current policy days are capped at 60 or								
balance of days as of 12-31-2016 or 15,000.00.								
Totals	4498.00	\$639,082.00						
Total Funds Reserved								
Total Funds App	ropriated in 2019	\$145,410.00						

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$5,220,000.00	\$5,220,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,547,762.82	\$2,547,762.82	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$520,179.00			
Utility Fund Debt		_		Bond Anticipation Notes - Interest	\$82,917.00			
0	\$2,025,550.00	\$2,025,550.00	\$0.00	Bonds - Principal	\$555,000.00	\$555,000.00	\$555,000.00	\$1,110,000.00
0			\$0.00	Bonds - Interest	\$104,450.00	\$82,250.00	\$55,500.00	\$49,950.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_				
0			\$0.00	Total	\$1,262,546.00	\$637,250.00	\$610,500.00	\$1,159,950.00
Municipal Purposes	•	•						
Debt Authorized	\$589,990.00		\$589,990.00	Total Principal	\$1,075,179.00	\$555,000.00	\$555,000.00	\$1,110,000.00
Notes Outstanding	\$6,636,276.00		\$6,636,276.00	Total Interest	\$187,367.00	\$82,250.00	\$55,500.00	\$49,950.00
Bonds Outstanding	\$2,775,000.00		\$2,775,000.00	% of Total Current Year Budget	6.54%			
Loans and Other Debt			\$0.00			•		
				Description		Debt Not List	ed Above	
Total (Current Year)	\$19,794,578.82	\$9,793,312.82	\$10,001,266.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,819			Total Other				
Per Capita Gross Debt	\$3,401.71			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,718.73			Rating	Aa2	AA+		
_				Year of Last Rating	2010	2013		
3 Yr. Average Property Valuation	_	\$1,888,678,757.00						
	_			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Property Valuation 0.53%								
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	East Hanover	Public Health Services		1/1/2015	12/31/2019	\$79,123.00
Receiving	West Orange	Animal Control		7/1/2016	6/30/2018	\$13,449.36
Receiving	Caldwell	Senior Citizen Transportation		1/1/2017	12/31/2018	\$28,483.50
	Construciton and Sub Code	_				
		Verona		1/1/2018	12/31/2018	\$127,293.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality		

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)	